

Overdose Prevention and Community Healing Fund 2025 Budget Guidance

All applicants for the Overdose Prevention and Community Healing Fund **must** submit a budget using the [budget template](#). Please see below for guidance for how to use the budget template, including descriptions of what to include in each line item and allowable expenses. For an example of an Organizational Support Grant Budget, [click here](#) and for an example of a Program Grant Budget, [click here](#).

Budget Narrative Column:

- Please provide a detailed narrative for each line item the budget, explaining how each expense will support the organization's work.

Budget Line Items:

- **Personnel**
 - **Direct Personnel:** This includes salaries for part-time and full-time staff. Personnel Expense lines should only be used for organization employees paid through a payroll system or company (i.e., ADP, Paychex, Gusto, QuickBooks, etc.) and have payroll taxes withheld/deducted. *Payments to individuals that are **not employees** should be included in the Contractual/Professional Services category.*
 - **Fringe Benefits for Direct Personnel:** This includes a percentage of employee benefits that are covered by the employer.
- **Non-Personnel Direct Expenses**
 - **Supplies/Materials:** This can include office supplies, technology, copying, postage, swag, equipment rentals, costs for events, etc.
 - **Contractual/Professional Services:** This can include contracts with consultants, trainers, speakers, or other personnel. Additionally, this can include stipends for participants or others.
 - **Travel:** This can include mileage, public transportation, rideshares, etc. Travel must be necessary and for the benefit of the program. Examples include, but are not limited to, travel required to attend or deliver training, and travel to and from a program site.
 - **Outreach and Communications:** This can include marketing materials, cost of tabling/pop-ups, translation, web design, etc.
 - **Other Direct Costs:** This can include telephone, rent, microgrants, scholarship payments, and other costs directly related to the program (i.e., Staff Trainings/Workshops, Events, Job Posting Fees).
- **Indirect Costs:** This can include administrative costs, rent, payroll processing fees, internet, maintenance, utilities, cleaning, and other costs not directly related to the funded program.

NOTE: The allowable rate for indirect costs is 10% of the total grant.

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Allowable Expenses:

The following is a list of expense items that often raise questions along with an explanation as to whether those items are considered allowable expenses or not. This is not a comprehensive list. Unallowable uses are determined by the City of Philadelphia and subject to change. Grantees will be notified of any changes. If you have a question about any other expense item, please contact the Foundation.

- **Administrative Expenses:** Administrative expenses are costs related to regular business operations such as computers, phones, occupancy, utilities, insurance. These are allowable to the extent that the expenses budgeted and incurred are allocated proportionally to the amount that benefits the program funded by the Overdose Prevention and Community Healing Fund. These expenses should be itemized on the budget with a note about how the rate has been determined, unless the expenses are categorized as Indirect Costs. Indirect Costs are capped at 10% of the total budget and do not have to be itemized in detail.
- **Alcohol:** Not allowable under any circumstance.
- **Event and Meeting Costs:** Expenses for entertainment unrelated to the program or project, such as but not limited to, staff appreciation, birthday and anniversary celebrations, are not allowable. However, expenses that are related to the program or project and involve program participants such as a graduation ceremony are allowable. Food expenses for meetings are also allowable but the purpose of the meeting must be related to and benefit the project or project.
- **Gift Cards:** Generally allowable so long as the gift cards are budgeted, and the intended purpose is for them to be used as participant incentives. Documentation for the disbursement should include:
 - An inventory of the number of cards with the value of the gift card the vendor where the gift card can be used. A photocopy of the front and back is desirable.
 - A log of who the gift card was given to, when the gift card was given, and the amount of the gift card.
 - Gift cards in physical form should be kept and stored in a lockbox with limited access.
- **Stipends:** Allowable. Stipends should be a budgeted line item under “Contractual/Professional Services”. Be sure to retain documentation that includes to whom the stipend was given, how much and when.
- **Supplies and Materials:** Supplies and materials that are needed or used during program delivery are allowable.
 - Materials related to drug use (syringes, pipes, and anything directly used in the consumption of illegal drugs) are not allowable under any circumstance.
 - Tents are not allowable. The purchase and distribution of tents is not supported through this fund.

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- **Travel Expenses:** Expenses for local travel is allowable. Travel must be necessary and for the benefit of the program. Examples include, but are not limited to, travel required to attend or deliver training, and travel to and from a program site.
 - If using a personal vehicle, mileage is reimbursed at the IRS Mileage rate (in 2025, currently 70 cents/mile). Documentation should include a print-out of a map showing starting and ending destinations with total miles traveled.
 - If using a company vehicle, gas expenses for **grant funded program services** are considered allowable.
 - Submit gas receipts for expenses and indicate “company-owned”
 - Trip information (starting and ending destination) is not required, however, please confirm what the vehicle is used for (i.e., program transport).
 - If using a taxi or ride-share service, reimbursement is for actual cost. Documentation should include a receipt of the cost of the trip with a note of starting and ending destinations.
 - Fares using public transportation (bus or SEPTA) are reimbursable at a reasonable rate and amount. Travelers should provide written documentation of the starting and ending destinations and the fare paid.
 - Tolls incurred while traveling for purposes that benefit the program are reimbursable. Travelers should include a receipt for the fare paid where and when practicable. If a receipt is unavailable, tolls will be reimbursed at a reasonable rate and amount.